



SUPPLEMENTARY

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List of major Amendment Notifications, Circulars (issued upto 31.05.2018) applicable for December, 2018 term of examination:												
Paper - 11												
W.e.f. 01.11.2017												
1.	Notification No. 43/2017- Central Tax (Rate), dt. 14.11.2017	Seeks to amend Notification No. 4/2017- Central Tax (Rate), dated the 28th June, 2017 in the following way: (i) after Sl. No. 4, the following serial number and the entries shall be inserted, namely: - <table><tr><td>S. No.</td><td>Description of supply of goods</td><td>Supplier of goods</td><td>Recipient of Goods</td></tr><tr><td>4A</td><td>Raw cotton</td><td>Agriculturist</td><td>Any registered person</td></tr></table>			S. No.	Description of supply of goods	Supplier of goods	Recipient of Goods	4A	Raw cotton	Agriculturist	Any registered person
S. No.	Description of supply of goods	Supplier of goods	Recipient of Goods									
4A	Raw cotton	Agriculturist	Any registered person									
2.	Notification No. 64/2017 – Central Tax, dt. 15.11.2017	Waiver of the amount of late fee payable by any registered person for failure to furnish the return in FORM GSTR3B for the month of October, 2017 onwards by the due date, which is in excess of an amount of twenty five rupees for every day during which such failure continues: Where the total amount of central tax payable in the said return is nil, the amount of late fee payable by such registered person for failure to furnish the said return for the month of October, 2017 onwards by the due date shall stand waived to the extent which is in excess of an amount of ten rupees for every day during which such failure continues.										
3.	Notification No. 65/2017 – Central Tax, dt. 15.11.2017	Exemption from compulsory registration for suppliers of services through electronic commerce platform if the aggregate turnover does not exceed an amount of twenty lakhs rupees (or ten lakhs rupees, as the case may be) in a financial year.										
4.	Notification No. 66/2017 – Central Tax, dt. 15.11.2017	Relaxation from paying GST on advance receipts towards supply of goods has been provided to all registered persons, excluding persons opting for composition levy. Time of supply of goods will be according to section 12(2)(a) of the CGST Act and this will apply in case of change in rate of tax also.										
5.	Notification No. 73/2017 – Central Tax, dt. 29.12.2017	Waiver of the amount of late fee payable by any registered person for failure to furnish the return in FORM GSTR-4 by the due date, which is in excess of an amount of twenty five rupees for every day during which such failure continues. Where the total amount payable in lieu of central tax in the said return is nil, the amount of late fee payable by any registered person for failure to furnish the said return by the due date shall stand waived to the extent which is in excess of an amount of ten rupees for every day during which such failure continues.										
6.	Notification No. 75/2017 –	The Central Goods and Services Tax Rules, 2017 is modified as follows: <ul style="list-style-type: none">The heading of rule 96 will be “Refund of integrated tax paid on										

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	Central Tax, dt. 29.12.2017	<p>goods or services exported out of India".</p> <ul style="list-style-type: none"> The sub-rule 9 of rule 96 will be — The application for refund of integrated tax paid on the services exported out of India shall be filed in FORM GST RFD-01 and shall be dealt with in accordance with the provisions of rule 89.
7.	Notification No. 1/2018 - Central Tax, dt. 01.01.2018	<p>Seeks to amend Notification No. 8/2017- Central Tax, dated 27.06.2017, so as to give changes the following:</p> <ol style="list-style-type: none"> In clause (i), for the words "one per cent.", the words "half per cent." shall be substituted; So, it will be — half per cent of the turnover in State in case of a manufacturer. In clause (iii), for the words "half per cent. of the turnover", the words "half per cent. of the turnover of taxable supplies of goods" shall be substituted. So, it will be — half per cent. of the turnover of taxable supplies of goods in State in case of other suppliers.
8.	Notification No. 3/2018 – Central Tax, dt. 23.01.2018	<p>Amendments made to the Central Goods and Services Tax Rules, 2017. The amended portions are as follows:</p> <ol style="list-style-type: none"> in rule 3, in sub-rule (3A): A person who has been granted registration on a provisional basis under rule 24 or who has been granted certificate of registration under sub-rule (1) of rule 10 may opt to pay tax under section 10 with effect from the first day of the month immediately succeeding the month in which he files an intimation in FORM GST CMP-02, on the common portal either directly or through a Facilitation Centre notified by the Commissioner, on or before the 31st day of March, 2018, and shall furnish the statement in FORM GST ITC-03 in accordance with the provisions of sub-rule (4) of rule 44 within a period of one hundred and eighty days from the day on which such person commences to pay tax under section 10: in rule 7: <ol style="list-style-type: none"> Manufacturers, other than manufacturers of such goods as may be notified by the Government — half per cent. of the turnover in the State or Union territory Suppliers making supplies referred to in clause (b) of paragraph 6 of Schedule II — two and a half per cent. of the turnover in the State or Union territory Any other supplier eligible for composition levy under section 10 and the provisions of this Chapter — half per cent. of the turnover of taxable supplies of goods in the State or Union territory. in rule 20, the proviso shall be omitted as follows: Provided that no application for the cancellation of registration shall be considered in case of a taxable person, who has registered voluntarily, before the expiry of a period of one year from the effective date of registration. in rule 54, after sub-rule (1), the following sub-rule shall be inserted, namely:- 1A(a): A registered person, having the same PAN and State code as an

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		<p>Input Service Distributor, may issue an invoice or, as the case may be, a credit or debit note to transfer the credit of common input services to the Input Service Distributor, which shall contain the following details:-</p> <p>(i) name, address and Goods and Services Tax Identification Number of the registered person having the same PAN and same State code as the Input Service Distributor;</p> <p>(ii) a consecutive serial number not exceeding sixteen characters, in one or multiple series, containing alphabets or numerals or special characters - hyphen or dash and slash symbolised as "-" and "/" respectively, and any combination thereof, unique for a financial year;</p> <p>(iii) date of its issue;</p> <p>(iv) Goods and Services Tax Identification Number of supplier of common service and original invoice number whose credit is sought to be transferred to the Input Service Distributor;</p> <p>(v) name, address and Goods and Services Tax Identification Number of the Input Service Distributor;</p> <p>(vi) taxable value, rate and amount of the credit to be transferred; and</p> <p>(vii) signature or digital signature of the registered person or his authorised representative.</p> <p>(b) The taxable value in the invoice issued under clause (a) shall be the same as the value of the common services.</p>
9.	Notification No. 4/2018 – Central Tax, dt. 23.01.2018	<p>Waiver of the amount of late fee payable by any registered person for failure to furnish the return in FORM GSTR 1 by the due date, which is in excess of an amount of twenty five rupees for every day during which such failure continues:</p> <p>Where there are no outward supplies in any month/quarter, the amount of late fee payable by such registered person for failure to furnish the said details by the due date, shall stand waived to the extent which is in excess of an amount of ten rupees for every day during which such failure continues.</p>
10.	Notification No. 5/2018 – Central Tax, dt. 23.01.2018	<p>Waiver of the amount of late fee payable by any registered person for failure to furnish the return in FORM GSTR 5 by the due date, which is in excess of an amount of twenty five rupees for every day during which such failure continues:</p> <p>Where the total amount of central tax payable in the said return is nil, the amount of late fee payable by such registered person for failure to furnish the said return by the due date shall stand waived to the extent which is in excess of an amount of ten rupees for every day during which such failure continues.</p>
11.	Notification No. 6/2018 – Central Tax, dt.	<p>Waiver of the amount of late fee payable by any registered person for failure to furnish the return in FORM GSTR 5A by the due date, which is in excess of an amount of twenty five rupees for every day during which</p>

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	23.01.2018	<p>such failure continues:</p> <p>Where the total amount of integrated tax payable in the said return is nil, the amount of late fee payable by such registered person for failure to furnish the said return by the due date, shall stand waived to the extent which is in excess of an amount of ten rupees for every day during which such failure continues.</p>
12.	Notification No. 7/2018 – Central Tax, dt. 23.01.2018	Waiver of the amount of late fee payable by any registered person for failure to furnish the return in FORM GSTR 6 by the due date, which is in excess of an amount of twenty five rupees for every day during which such failure continues.
13.	Notification No. 13/2018 – Central Tax, dt. 07.03.2018	Rescinds Notification No. 6/2018 - Central Tax, dated the 23rd January, 2018 (Reduction of late fee in case of delayed filing of FORM GSTR-5A).
14.	Notification No. 14/2018 – Central Tax, dt. 23.03.2018	<p>Amendments made to the Central Goods and Services Tax Rules, 2017. The amended portions are as follows:</p> <p>In sub-rule (1) of rule 45,</p> <p>The inputs, semi-finished goods or capital goods shall be sent to the job worker under the cover of a challan issued by the principal, including where such goods are sent directly to a job-worker, and where the goods are sent from one job worker to another job worker, the challan may be issued either by the principal or the job worker sending the goods to another job worker:</p> <p>Provided that the challan issued by the principal may be endorsed by the job worker, indicating therein the quantity and description of goods where the goods are sent by one job worker to another or are returned to the principal:</p> <p>Provided further that the challan endorsed by the job worker may be further endorsed by another job worker, indicating therein the quantity and description of goods where the goods are sent by one job worker to another or are returned to the principal.</p>
15.	Notification No. 2/2018- Central Tax (Rate), dt. 25.01.2018	<p>Seeks to amend Notification No. 12/2017- Central Tax (Rate), Dt. 28-06-2017, in the following way:</p> <p>(1) Serial No. 3 will be:</p> <p>Pure services (excluding works contract service or other composite supplies involving supply of any goods) provided to the Central Government, State Government or Union territory or local authority or a Governmental authority or a Government Entity by way of any activity in relation to any function entrusted to a Panchayat under article 243G of the Constitution or in relation to any function entrusted to a Municipality under article 243W of the Constitution.</p> <p>(2) after serial number 3 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -</p> <p>Serial No. 3A: Composite supply of goods and services in which the</p>

		<p>value of supply of goods constitutes not more than 25 per cent. of the value of the said composite supply provided to the Central Government, State Government or Union territory or local authority or a Governmental authority or a Government Entity by way of any activity in relation to any function entrusted to a Panchayat under article 243G of the Constitution or in relation to any function entrusted to a Municipality under article 243W of the Constitution.</p> <p>(3) Serial number 16 will be:</p> <p>Services provided to the Central Government, by way of transport of passengers with or without accompanied belongings, by air, embarking from or terminating at a regional connectivity scheme airport, against consideration in the form of viability gap funding: Provided that nothing contained in this entry shall apply on or after the expiry of a period of three years from the date of commencement of operations of the regional connectivity scheme airport as notified by the Ministry of Civil Aviation.</p> <p>(4) after serial number 19 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -</p> <p>19A: Services by way of transportation of goods by an aircraft from customs station of clearance in India to a place outside India. Provided that nothing contained in this serial number shall apply after the 30th day of September, 2018.</p> <p>19B: Services by way of transportation of goods by a vessel from customs station of clearance in India to a place outside India. Provided that nothing contained in this serial number shall apply after the 30th day of September, 2018.</p> <p>(5) against serial number 22, after item (b), the following item shall be inserted, namely: -</p> <p>"(c) motor vehicle for transport of students, faculty and staff, to a person providing services of transportation of students, faculty and staff to an educational institution providing services by way of pre-school education and education upto higher secondary school or equivalent."</p> <p>(6) after serial number 29 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -</p> <p>29A: Services of life insurance provided or agreed to be provided by the Naval Group Insurance Fund to the personnel of Coast Guard under the Group Insurance Schemes of the Central Government.</p> <p>(7) serial number 36 will be:</p> <p>Services of life insurance business provided under following schemes-</p> <p>(a) Janashree Bima Yojana;</p> <p>(b) Aam Aadmi Bima Yojana;</p> <p>(c) Life micro-insurance product as approved by the Insurance Regulatory and Development Authority, having maximum amount of cover of two lakhs rupees;</p>
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		<p>(d) Varishtha Pension BimaYojana;</p> <p>(e) Pradhan Mantri Jeevan JyotiBimaYojana;</p> <p>(f) Pradhan Mantri Jan DhanYogana;</p> <p>(g) Pradhan Mantri Vaya Vandan Yojana.</p> <p>(8) after serial number 36 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -</p> <p>36A: Services by way of reinsurance of the insurance schemes specified in serial number 35 or 36.</p> <p>(9) after serial number 39 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -</p> <p>39A: Services by an intermediary of financial services located in a multi services SEZ with International Financial Services Centre (IFSC) status to a customer located outside India for international financial services in currencies other than Indian rupees (INR). Explanation.- For the purposes of this entry, the intermediary of financial services in IFSC is a person,-</p> <p>(i) who is permitted or recognised as such by the Government of India or any Regulator appointed for regulation of IFSC; or</p> <p>(ii) who is treated as a person resident outside India under the Foreign Exchange Management (International Financial Services Centre) Regulations, 2015; or</p> <p>(iii) who is registered under the Insurance Regulatory and Development Authority of India (International Financial Service Centre) Guidelines, 2015 as IFSC Insurance Office; or</p> <p>(iv) who is permitted as such by Securities and Exchange Board of India (SEBI) under the Securities and Exchange Board of India (International Financial Services Centres) Guidelines, 2015.</p> <p>(10) serial number 45 will be:</p> <p>Services provided by-</p> <p>(a) an arbitral tribunal to –</p> <p>(i) any person other than a business entity; or</p> <p>(ii) a business entity with an</p> <p>(iii) the Central Government, State Government, Union territory, local authority, Governmental Authority or Government Entity</p> <p>(b) a partnership firm of advocates or an individual as an advocate other than a senior advocate, by way of legal services to-</p> <p>(i) an advocate or partnership firm of advocates providing legal services;</p> <p>(ii) any person other than a business entity; or</p> <p>(iii) a business entity with an aggregate turnover up to twenty lakhs rupees (ten lakhs rupees in the case of special category states) in</p>
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		<p>the preceding financial year</p> <p>(iv) the Central Government, State Government, Union territory, local authority, Governmental Authority or Government Entity.</p> <p>(c) a senior advocate by way of legal services to-</p> <p>(i) any person other than a business entity; or</p> <p>(ii) a business entity with an aggregate turnover up to twenty lakhs rupees (ten lakhs rupees in the case of special category states) in the preceding financial year.</p> <p>(iii) the Central Government, State Government, Union territory, local authority, Governmental Authority or Government Entity.</p> <p>(11) after serial number 53 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -</p> <p>53A: Services by way of fumigation in a warehouse of agricultural produce.</p> <p>(12) serial number 54, after item (g), the following item shall be inserted, namely:-</p> <p>Services relating to cultivation of plants and rearing of all life forms of animals, except the rearing of horses, for food, fibre, fuel, raw material or other similar products or agricultural produce by way of—</p> <p>(a) agricultural operations directly related to production of any agricultural produce including cultivation, harvesting, threshing, plant protection or testing;</p> <p>(b) supply of farm labour;</p> <p>(c) processes carried out at an agricultural farm including tending, pruning, cutting, harvesting, drying, cleaning, trimming, sun drying, fumigating, curing, sorting, grading, cooling or bulk packaging and such like operations which do not alter the essential characteristics of agricultural produce but make it only marketable for the primary market;</p> <p>(d) renting or leasing of agro machinery or vacant land with or without a structure incidental to its use;</p> <p>(e) loading, unloading, packing, storage or warehousing of agricultural produce;</p> <p>(f) agricultural extension services;</p> <p>(g) services by any Agricultural Produce Marketing Committee or Board or services provided by a commission agent for sale or purchase of agricultural produce.</p> <p>(h) services by way of fumigation in a warehouse of agricultural produce.</p> <p>(13) serial number 60 will be:</p> <p>Services by a specified organisation in respect of a religious pilgrimage facilitated by the Ministry of External Affairs, the</p>
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		<p>Government of India, under bilateral arrangement.</p> <p>(14) after serial number 65 and the entries relating thereto, the following entries shall be inserted, namely:</p> <p>65A: Services by way of providing information under the Right to Information Act, 2005 (22 of 2005).</p> <p>(15) serial number 66 will be:</p> <p>(a) by an educational institution to its students, faculty and staff;</p> <p>(aa) by an educational institution by way of conduct of entrance examination against consideration in the form of entrance fee;</p> <p>(b) to an educational institution, by way of,-</p> <p>(i) transportation of students, faculty and staff;</p> <p>(ii) catering, including any mid-day meals scheme sponsored by the Central Government, State Government or Union territory;</p> <p>(iii) security or cleaning or housekeeping services performed in such educational institution;</p> <p>(iv) services relating to admission to, or conduct of examination by, such institution; upto higher secondary:</p> <p>(v) supply of online educational journals or periodicals:</p> <p>Provided that nothing contained in sub-items (i), (ii) and (iii) of item (b) shall apply to an educational institution other than an institution providing services by way of pre-school education and education up to higher secondary school or equivalent.</p> <p>Provided further that nothing contained in sub-item (v) of item (b) shall apply to an institution providing services by way of,-</p> <p>(i) pre-school education and education up to higher secondary school or equivalent; or</p> <p>(ii) education as a part of an approved vocational education course.</p> <p>(16) serial number 77 will be:</p> <p>Service by an unincorporated body or a non- profit entity registered under any law for the time being in force, to its own members by way of reimbursement of charges or share of contribution –</p> <p>(a) as a trade union;</p> <p>(b) for the provision of carrying out any activity which is exempt from the levy of Goods and service Tax; or</p> <p>(c) up to an amount of seven thousand five hundred rupees per month per member for sourcing of goods or services from a third person for the common use of its members in a housing society or a residential complex.</p> <p>(17) serial number 81 will be:</p> <p>Services by way of right to admission to-</p> <p>(a) circus, dance, or theatrical performance including drama or</p>
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		<p>ballet;</p> <p>(b) award function, concert, pageant, musical performance or any sporting event other than a recognised sporting event;</p> <p>(c) recognised sporting event;</p> <p>(d) planetarium, where the consideration for right to admission to the events or places as referred to in items (a), (b), (c) or (d) above is not more than ` 500 per person.</p>								
16.	Notification No. 3/2018- Central Tax (Rate), dt. 25.01.2018	<p>Seeks to amend Notification No. 13/2017- Central Tax (Rate), Dt. 28-06-2017, in the following way:</p> <p>After serial number 5 and the entries relating thereto, the following serial number and the entries relating thereto shall be inserted, namely: -</p> <table><tr><th>Sl. No.</th><th>Category of Supply of Services</th><th>Supplier of service</th><th>Recipient of Service</th></tr><tr><td>5A</td><td>Services supplied by the Central Government, State Government, Union territory or local authority by way of renting of immovable property to a person registered under the Central Goods and Services Tax Act, 2017 (12 of 2017).</td><td>Central Government, State Government, Union territory or local authority</td><td>Any person registered under the Central Goods and Services Tax Act, 2017.</td></tr></table>	Sl. No.	Category of Supply of Services	Supplier of service	Recipient of Service	5A	Services supplied by the Central Government, State Government, Union territory or local authority by way of renting of immovable property to a person registered under the Central Goods and Services Tax Act, 2017 (12 of 2017).	Central Government, State Government, Union territory or local authority	Any person registered under the Central Goods and Services Tax Act, 2017.
Sl. No.	Category of Supply of Services	Supplier of service	Recipient of Service							
5A	Services supplied by the Central Government, State Government, Union territory or local authority by way of renting of immovable property to a person registered under the Central Goods and Services Tax Act, 2017 (12 of 2017).	Central Government, State Government, Union territory or local authority	Any person registered under the Central Goods and Services Tax Act, 2017.							
17.	Notification No. 11/2018- Central Tax (Rate), dt. 28.05.2018	<p>Seeks to amend Notification No. 4/2017-Central Tax (Rate), dated the 28th June, 2017 in the following way:</p> <p>In the said notification, after S. No. 6 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -</p> <table><tr><th>S. No.</th><th>Description of Goods</th><th>Supplier of goods</th><th>Recipient of supply</th></tr><tr><td>7.</td><td>Priority Sector Lending Certificate</td><td>Any registered person</td><td>Any registered person</td></tr></table>	S. No.	Description of Goods	Supplier of goods	Recipient of supply	7.	Priority Sector Lending Certificate	Any registered person	Any registered person
S. No.	Description of Goods	Supplier of goods	Recipient of supply							
7.	Priority Sector Lending Certificate	Any registered person	Any registered person							
18.	Notification No. 2/2018- Integrated Tax (Rate), dt. 25.01.2018	<p>Seeks to amend Notification No.9/2017- Integrated Tax (Rate), dated the 28th June, 2017, in the following way:</p> <p>(1) serial number 3 will be:</p> <p>Pure services (excluding works contract service or other composite supplies involving supply of any goods) provided to the Central Government, State Government or Union territory or local authority or a Governmental authority or a Government Entity by way of any activity in relation to any function entrusted to a Panchayat under article 243G of the Constitution or in relation to any function entrusted to a Municipality under article 243W of the Constitution.</p> <p>(2) after serial number 3 and the entries relating thereto, the following entries shall be inserted, namely: -</p>								

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		<p>3A: Composite supply of goods and services in which the value of supply of goods constitutes not more than 25 per cent of the value of the said composite supply provided to the Central Government, State Government or Union territory or local authority or a Governmental authority or a Government Entity by way of any activity in relation to any function entrusted to a Panchayat under article 243G of the Constitution or in relation to any function entrusted to a Municipality under article 243W of the Constitution.</p> <p>(3) against serial number 10, after item (b), the following item shall be inserted, namely:</p> <p>Services received from a provider of service located in a non- taxable territory by –</p> <p>(a) the Central Government, State Government, Union territory, a local authority, a governmental authority or an individual in relation to any purpose other than commerce, industry or any other business or profession;</p> <p>(b) an entity registered under section 12AA of the Income-tax Act, 1961 (43 of 1961) for the purposes of providing charitable activities; or</p> <p>(ba) way of supply of online educational journals or periodicals to an educational institution other than an institution providing services by way of-</p> <p>(i) pre-school education and education up to higher secondary school or equivalent; or</p> <p>(ii) education as a part of an approved vocational education course;</p> <p>(c) a person located in a non-taxable territory:</p> <p>Provided that the exemption shall not apply to –</p> <p>(i) online information and database access or retrieval services received by persons specified in entry (a) or entry (b); or</p> <p>(ii) services by way of transportation of goods by a vessel from a place outside India up to the customs station of clearance in India received by persons specified in the entry.</p> <p>(4) serial number 17 will be:</p> <p>Services provided to the Central Government, by way of transport of passengers with or without accompanied belongings, by air, embarking from or terminating at a regional connectivity scheme airport, against consideration in the form of viability gap funding:</p> <p>Provided that nothing contained in this entry shall apply on or after the expiry of a period of three years from the date of commencement of operations of the regional connectivity scheme airport as notified by the Ministry of Civil Aviation.</p> <p>(5) after serial number 20 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -</p> <p>20A: Services by way of transportation of goods by an aircraft from</p>
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		<p>customs station of clearance in India to a place outside India. Provided that nothing contained in this serial number shall apply after the 30th day of September 2018.</p> <p>20B: Services by way of transportation of goods by a vessel from customs station of clearance in India to a place outside India. Provided that nothing contained in this serial number shall apply after 30th day of September 2018.</p> <p>(6) against serial number 23, after item (b), the following item shall be inserted, namely: -</p> <p>Services by way of giving on hire –</p> <p>(a) to a state transport undertaking, a motor vehicle meant to carry more than twelve passengers; or</p> <p>(b) to a goods transport agency, a means of transportation of goods.</p> <p>(c) motor vehicle for transport of students, faculty and staff, to a person providing services of transportation of students, faculty and staff to an educational institution providing services by way of pre-school education and education upto higher secondary school or equivalent.</p> <p>(7) after serial number 30 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -</p> <p>30A: Services of life insurance provided or agreed to be provided by the Naval Group Insurance Fund to the personnel of Coast Guard under the Group Insurance Schemes of the Central Government.</p> <p>(8) serial number 37 will be:</p> <p>Services of life insurance business provided under following schemes</p> <p>(a) Janashree Bima Yojana;</p> <p>(b) Aam Aadmi Bima Yojana;</p> <p>(c) Life micro-insurance product as approved by the Insurance Regulatory and Development Authority, having maximum amount of cover of two lakhs rupees;</p> <p>(d) Varishtha Pension Bima Yojana;</p> <p>(e) Pradhan Mantri Jeevan Jyoti Bima Yojana;</p> <p>(f) Pradhan Mantri Jan Dhan Yojana;</p> <p>(g) Pradhan Mantri Vaya Vandana Yojana.</p> <p>(9) after serial number 37 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -</p> <p>37A: Services by way of reinsurance of the insurance schemes specified in serial numbers 36 or 37.</p> <p>(10) after serial number 40 and the entries relating thereto, the following serial number and entries shall be inserted namely: -</p> <p>40A: Services by an intermediary of financial services located in a multi services SEZ with International Financial Services Centre (IFSC) status to a customer located outside India for international financial</p>
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		<p>services in currencies other than Indian rupees (INR).</p> <p>Explanation.- For the purposes of this entry, the intermediary of financial services in IFSC is a person,-</p> <p>(i) who is permitted or recognised as such by the Government of India or any Regulator appointed for regulation of IFSC; or</p> <p>(ii) who is treated as a person resident outside India under regulation 3 of the Foreign Exchange Management (International Financial Services Centre) Regulations, 2015; or</p> <p>(iii) who is registered under the Insurance Regulatory and Development Authority of India (International Financial Service Centre) Guidelines, 2015 as IFSC Insurance Office; or</p> <p>(iv) who is permitted as such by Securities and Exchange Board of India (SEBI) under the Securities and Exchange Board of India (International Financial Services Centres) Guidelines, 2015.</p> <p>(11) serial number 47 will be:</p> <p>Services provided by-</p> <p>(a) an arbitral tribunal to –</p> <p>(i) any person other than a business entity; or</p> <p>(ii) a business entity with an aggregate turnover up to twenty lakh rupees (ten lakh rupees in the case of special category states) in the preceding financial year;</p> <p>(iii) the Central Government, State Government, Union territory, local authority, Governmental Authority or Government Entity.</p> <p>(b) a partnership firm of advocates or an individual as an advocate other than a senior advocate, by way of legal services to-</p> <p>(i) an advocate or partnership firm of advocates providing legal services;</p> <p>(ii) any person other than a business entity; or</p> <p>(iii) a business entity with an aggregate turnover up to twenty lakh rupees (ten lakh rupees in the case of special category states) in the preceding financial year;</p> <p>(iv) the Central Government, State Government, Union territory, local authority, Governmental Authority or Government Entity;</p> <p>(c) a senior advocate by way of legal services to-</p> <p>(i) any person other than a business entity; or</p> <p>(ii) a business entity with an aggregate turnover up to twenty lakh rupees (ten lakh rupees in the case of special category states) in the preceding financial year.</p> <p>(iii) the Central Government, State Government, Union territory, local authority, Governmental Authority or Government Entity;</p> <p>(12) against serial number 57, after item (g), the following item shall be</p>
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		<p>inserted, namely:-</p> <p>Services relating to cultivation of plants and rearing of all life forms of animals, except the rearing of horses, for food, fibre, fuel, raw material or other similar products or agricultural produce by way of—</p> <p>(a) agricultural operations directly related to production of any agricultural produce including cultivation, harvesting, threshing, plant protection or testing;</p> <p>(b) supply of farm labour;</p> <p>(c) processes carried out at an agricultural farm including tending, pruning, cutting, harvesting, drying, cleaning, trimming, sun drying, fumigating, curing, sorting, grading, cooling or bulk packaging and such like operations which do not alter the essential characteristics of agricultural produce but make it only marketable for the primary market;</p> <p>(d) renting or leasing of agro machinery or vacant land with or without a structure incidental to its use;</p> <p>(e) loading, unloading, packing, storage or warehousing of agricultural produce;</p> <p>(f) agricultural extension services;</p> <p>(g) services by any Agricultural Produce Marketing Committee or Board or services provided by a commission agent for sale or purchase of agricultural produce;</p> <p>(h) services by way of fumigation in a warehouse of agricultural produce;</p> <p>(13) serial number 63 will be:</p> <p>Services by a specified organisation in respect of a religious pilgrimage facilitated by the Ministry of External Affairs, the Government of India, under bilateral arrangement.</p> <p>(14) after serial number 68 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -</p> <p>68A: Services by way of providing information under the Right to Information Act, 2005 (22 of 2005).</p> <p>(15) serial number 69 will be:</p> <p>Services provided –</p> <p>(a) by an educational institution to its students, faculty and staff;</p> <p>(aa) by an educational institution by way of conduct of entrance examination against consideration in the form of entrance fee;</p> <p>(b) to an educational institution, by way of,-</p> <p>(i) transportation of students, faculty and staff;</p> <p>(ii) catering, including any mid-day meals scheme sponsored by the Central Government, State Government or Union territory;</p> <p>(iii) security or cleaning or housekeeping services performed in such</p>
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		<p>educational institution;</p> <p>(iv) services relating to admission to, or conduct of examination by, such institution; upto higher secondary;</p> <p>(v) supply of online educational journals or periodicals;</p> <p>Provided that nothing contained in sub-items (i), (ii) and (iii) of item (b) shall apply to an educational institution other than an institution providing services by way of pre-school education and education up to higher secondary school or equivalent.</p> <p>Provided further that nothing contained in sub-item (v) of item (b) shall apply to an institution providing services by way of,-</p> <p>(i) pre-school education and education up to higher secondary school or equivalent; or</p> <p>(ii) education as a part of an approved vocational education course.</p> <p>(16) serial number 80 will be:</p> <p>Service by an unincorporated body or a non- profit entity registered under any law for the time being in force, to its own members by way of reimbursement of charges or share of contribution –</p> <p>(a) as a trade union;</p> <p>(b) for the provision of carrying out any activity which is exempt from the levy of Goods and service Tax; or</p> <p>(c) up to an amount of seven thousand five hundred rupees per month per member for sourcing of goods or services from a third person for the common use of its members in a housing society or a residential complex.</p> <p>(17) serial number 84 will be:</p> <p>Services by way of right to admission to-</p> <p>(a) circus, dance, or theatrical performance including drama or ballet;</p> <p>(b) award function, concert, pageant, musical performance or any sporting event other than a recognised sporting event;</p> <p>(c) recognised sporting event;</p> <p>(d) planetarium, where the consideration for right to admission to the events or places as referred to in items (a), (b), (c) or (d) above is not more than Rs 500 per person.</p>
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19.	Notification No. 3/2018-Integrated Tax (Rate), dt. 25.01.2018	<p>Seeks to amend Notification No.10/2017- Integrated Tax (Rate), dated the 28th June, 2017, in the following way;</p> <p>(1) after serial number 6 and the entries relating thereto, the following serial number and the entries relating thereto shall be inserted, namely: -</p> <table><tr><th>Sl. No.</th><th>Category of Supply of Services</th><th>Supplier of service</th><th>Recipient of Service</th></tr><tr><td>6A</td><td>Services supplied by the Central Government, State Government, Union territory or local authority by way of renting of immovable property to a person registered under the Central Goods and Services Tax Act, 2017 (12 of 2017).</td><td>Central Government, State Government, Union territory or local authority</td><td>Any person registered under the Central Goods and Services Tax Act, 2017 read with clause (v) of section 20 of Integrated Goods and Services Tax Act, 2017."</td></tr></table>	Sl. No.	Category of Supply of Services	Supplier of service	Recipient of Service	6A	Services supplied by the Central Government, State Government, Union territory or local authority by way of renting of immovable property to a person registered under the Central Goods and Services Tax Act, 2017 (12 of 2017).	Central Government, State Government, Union territory or local authority	Any person registered under the Central Goods and Services Tax Act, 2017 read with clause (v) of section 20 of Integrated Goods and Services Tax Act, 2017."
Sl. No.	Category of Supply of Services	Supplier of service	Recipient of Service							
6A	Services supplied by the Central Government, State Government, Union territory or local authority by way of renting of immovable property to a person registered under the Central Goods and Services Tax Act, 2017 (12 of 2017).	Central Government, State Government, Union territory or local authority	Any person registered under the Central Goods and Services Tax Act, 2017 read with clause (v) of section 20 of Integrated Goods and Services Tax Act, 2017."							
20.	Notification No. 6/2018-Integrated Tax (Rate), dt. 25.01.2018	<p>Seeks to exempts the integrated tax leviable on the supply of services, imported into the territory of India, to the extent of the aggregate of the duties of Customs on the consideration towards royalties and license fees included in the transaction value on which the appropriate duties of Customs have been paid.</p>								
21.	Notification No. 12/2018-Integrated Tax (Rate), dt. 28.05.2018	<p>Seeks to amend Notification No.4/2017- Integrated Tax (Rate), dated the 28th June, 2017, in the following way;</p> <p>(1) after S. No. 6 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:</p> <table><tr><th>S. No.</th><th>Description of Goods</th><th>Supplier of goods</th><th>Recipient of supply</th></tr><tr><td>7.</td><td>Priority Sector Lending Certificate</td><td>Any registered person</td><td>Any registered person</td></tr></table>	S. No.	Description of Goods	Supplier of goods	Recipient of supply	7.	Priority Sector Lending Certificate	Any registered person	Any registered person
S. No.	Description of Goods	Supplier of goods	Recipient of supply							
7.	Priority Sector Lending Certificate	Any registered person	Any registered person							
22.	Notification No.1/2018-Union Territory Tax, dt. 01.01.2018	<p>Seeks to amend Notification No. 2/2017- Union Territory Tax, dated the 27th June, 2017, in the following way;</p> <p>(1) clause (i) will be: half per cent. of the turnover in Union territory in case of a manufacturer,</p> <p>(2) clause (iii) will be: half per cent. of the turnover of taxable supplies of goods in Union territory in case of other suppliers.</p>								
23.	Circular No.38/12/2018, dt. 26.03.2018	<p>Clarification on issues related to Job Work:</p> <p>1. Scope/ambit of job work: It may be noted that the definition of job work, as contained in clause (68) of section 2 of the CGST Act, entails that the job work is a treatment or process undertaken by a person on goods belonging to another registered person. Thus, the job worker is</p>								

		<p>expected to work on the goods sent by the principal and whether the activity is covered within the scope of job work or not would have to be determined on the basis of facts and circumstances of each case. Further, it is clarified that the job worker, in addition to the goods received from the principal, can use his own goods for providing the services of job work.</p> <p>2. Requirement of registration for the principal/ job worker: It is important to note that the provisions of section 143 of the CGST Act are applicable to a registered person. Thus, it is only a registered person who can send the goods for job work under the said provisions. It may also be noted that the registered person (principal) is not obligated to follow the said provisions. It is his choice whether or not to avail or not to avail of the benefit of these special provisions. It may be noted that the job worker is required to obtain registration only if his aggregate turnover, to be computed on all India basis, in a financial year exceeds the specified threshold limit (i.e. Rs 20 lakhs or Rs. 10 lakhs in case of special category States except Jammu & Kashmir) in case both the principal and the job worker are located in the same State. Where the principal and the job worker are located in different States, the requirement for registration flows from clause (i) of section 24 of the CGST Act which provides for compulsory registration of suppliers making any inter-State supply of services. However, exemption from registration has been granted in case the aggregate turnover of the inter State supply of taxable services does not exceed Rs 20 lakhs or Rs. 10 lakhs in case of special category States except Jammu & Kashmir in a financial year vide notification No. 10/2017 – Integrated Tax dated 13.10.2017.</p> <p>3. Supply of goods by the principal from job worker's place of business / premises: the supply of goods by the principal from the place of business / premises of the job worker will be regarded as supply by the principal and not by the job worker as specified in section 143(1)(a) of the CGST Act.</p> <p>4. Movement of goods from the principal to the job worker and the documents and intimation required therefor: the following is clarified with respect to the issuance of challan, furnishing of intimation and other documentary requirements in this regard —</p> <p>(i) Where goods are sent by principal to only one job worker: The principal shall prepare in triplicate, the challan in terms of rules 45 and 55 of the CGST Rules, for sending the goods to a job worker. Two copies of the challan may be sent to the job worker along with the goods. The job worker should send one copy of the said challan along with the goods, while returning them to the principal. The FORM GST ITC-04 will serve as the intimation as envisaged under section 143 of the CGST Act, 2017.</p> <p>(ii) Where goods are sent from one job worker to another job worker: In such cases, the goods may move under the cover of a challan issued either by the principal or the job worker. In the alternative, the challan issued by the principal may be endorsed by the job worker sending the goods to another job worker, indicating therein the quantity and description of goods being sent. The same process may be repeated for subsequent movement of the goods to other job workers.</p>
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		<p>supplier is liable to pay in relation to the supply but which has been incurred by the recipient will form part of the valuation for that particular supply, provided it has not been included in the price for such supply. Accordingly, it is clarified that the value of such moulds and dies, jigs and fixtures or tools may not be included in the value of job work services provided its value has been factored in the price for the supply of such services by the job worker. It may be noted that if the job worker is not registered, GST would be payable by the principal on reverse charge basis in terms of the provisions contained in section 9(4) of the CGST Act. However, the said provision has been kept in abeyance for the time being.</p> <p>(ii) Supply of goods by the principal from the place of business/ premises of job worker: Section 143 of the CGST Act provides that the principal may supply, from the place of business / premises of a job worker, inputs after completion of job work or otherwise or capital goods (other than moulds and dies, jigs and fixtures or tools) within one year or three years respectively of their being sent out, on payment of tax within India, or with or without payment of tax for exports, as the case may be. This facility is available to the principal only if he declares the job worker's place of business / premises as his additional place of business or if the job worker is registered. Since the supply is being made by the principal, it is clarified that the time, value and place of supply would have to be determined in the hands of the principal irrespective of the location of the job worker's place of business/premises. Further, the invoice would have to be issued by the principal. It is also clarified that in case of exports directly from the job worker's place of business/premises, the LUT or bond, as the case may be, shall be executed by the principal. Illustration: The principal is located in State A, the job worker in State B and the recipient in State C. In case the supply is made from the job worker's place of business / premises, the invoice will be issued by the supplier (principal) located in State A to the recipient located in State C. The said transaction will be an inter-State supply. In case the recipient is also located in State A, it will be an intra-State supply.</p> <p>(iii) Supply of waste and scrap generated during the job work: Sub - section (5) of Section 143 of the CGST Act provides that the waste and scrap generated during the job work may be supplied by the registered job worker directly from his place of business or by the principal in case the job worker is not registered. The principles enunciated in para (ii) above would apply mutatis mutandis in this case.</p> <p>6. Availability of input tax credit to the principal and job worker: in view of the provisions contained in clause (b) of sub-section (2) of section 16 of the CGST Act, the input tax credit would be available to the principal, irrespective of the fact whether the inputs or capital goods are received by the principal and then sent to the job worker for processing, etc. or whether they are directly received at the job worker's place of business/premises, without being brought to the premises of the principal. It is also clarified that the job worker is also eligible to avail ITC on inputs, etc. used by him in supplying the job work services if he is registered.</p>
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24.	Circular No. 3/1/2018-IGST, dt. 25.05.2018	<p>Applicability of Integrated Goods and Services Tax (integrated tax) on goods supplied while being deposited in a customs bonded warehouse:</p> <p>It is seen that the “transfer/sale of goods while being deposited in a customs bonded warehouse” is a common trade practice whereby the importer files an into-bond bill of entry and stores the goods in a customs bonded warehouse and thereafter, supplies such goods to another person who then files an ex-bond bill of entry for clearing the said goods from the customs bonded warehouse for home consumption.</p> <p>It may be noted that as per sub-section (2) of section 7 of the Integrated Goods and Services Tax Act, 2017, the supply of goods imported into the territory of India, till they cross the customs frontiers of India, is treated as a supply of goods in the course of inter-State trade or commerce. Further, the proviso to subsection (1) of section 5 of the IGST Act provides that the integrated tax on goods imported into India would be levied and collected in accordance with the provisions of section 3 of the Customs Tariff Act, 1975. Thus, in case of supply of the warehoused goods, the point of levy would be the point at which the duty is collected under section 12 of the Customs Act, 1962 which is at the time of clearance of such goods under section 68 of the Customs Act.</p> <p>Sub-section (8A) has been inserted in section 3 of the CTA vide section 102 of the Finance Act, 2018, with effect from 31st March, 2018, so as to provide that the valuation for the purpose of levy of integrated tax on warehoused imported goods at the time of clearance for home consumption would be either the transaction value or the value as per sub-section (8) of section 3 of the CTA (i.e. valuation done at the time of filing the into-bond bill of entry), whichever is higher.</p> <p>It is therefore, clarified that integrated tax shall be levied and collected at the time of final clearance of the warehoused goods for home consumption i.e., at the time of filing the ex-bond bill of entry and the value addition accruing at each stage of supply shall form part of the value on which the integrated tax would be payable at the time of clearance of the warehoused goods for home consumption. In other words, the supply of goods before their clearance from the warehouse would not be subject to the levy of integrated tax and the same would be levied and collected only when the warehoused goods are cleared for home consumption from the customs bonded warehouse.</p> <p>This Circular would be applicable for supply of warehoused goods, while being deposited in a customs bonded warehouse, on or after the 1st of April, 2018.</p>
25.	Order No. 2/2018 – Central Tax, dt. 31.03.2018	<p>Incidence of GST on providing catering services in train –</p> <p>With a view to remove any doubt or uncertainty and bring uniformity in the rate of GST applicable for all kinds of supply of food and drinks made available in trains, platforms or stations, it is clarified with the approval of GST Implementation Committee, that the GST rate on supply of food and/or drinks by the Indian Railways or Indian Railways Catering and Tourism Corporation Ltd. or their licensees, whether in trains or at platforms (static units), will be 5% without ITC.</p>

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26.	Section 110 of Finance Act, 2018	<p>The Social Welfare Surcharge levied under sub-section (1), shall be calculated at the rate of ten per cent. on the aggregate of duties, taxes and cesses which are levied and collected by the Central Government in the Ministry of Finance (Department of Revenue) under section 12 of the Customs Act, 1962 and any sum chargeable on the goods specified in sub-section (1) under any other law for the time being in force, as an addition to, and in the same manner as, a duty of customs, but not including—</p> <p>(a) the safeguard duty referred to in sections 8B and 8C of the Customs Tariff Act;</p> <p>(b) the countervailing duty referred to in section 9 of the Customs Tariff Act;</p> <p>(c) the anti-dumping duty referred to in section 9A of the Customs Tariff Act;</p> <p>(d) the Social Welfare Surcharge on imported goods levied under sub-section (1).</p> <p>The Social Welfare Surcharge on imported goods shall be in addition to any other duties of customs or tax or cess chargeable on such goods, under the Customs Act, 1962 or any other law for the time being in force.</p> <p>All goods are exempt from Education Cess/Secondary & Higher Education Cess w.e.f. 02.02.2018.</p>
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